

**APPENDIX 2**

**Calculation of Council Tax Base 2025/26 (Based on all properties)**

<b>Bands</b>	<b>A reduced</b>	<b>A</b>	<b>B</b>	<b>C</b>	<b>D</b>	<b>E</b>	<b>F</b>	<b>G</b>	<b>H</b>	<b>Total</b>
Total number of Dwellings on the Valuation List		51,108	17,672	16,692	7,284	3,515	1,621	936	84	98,912
Total number of Exempt and Disabled Relief Dwellings on the Valuation List	197	(1,621)	(297)	(405)	(155)	(65)	(21)	(19)	(21)	(2,407)
No. of Chargeable Dwellings	197	49,487	17,375	16,287	7,129	3,450	1,600	917	63	96,505
Less: Estimated discounts, exemptions and disabled relief	(10.5)	(5,063.0)	(1,421.2)	(1,106.5)	(392.2)	(157.2)	(66.0)	(41.7)	(1.5)	(8,259.8)
Total equivalent number of dwellings after discounts, exemptions and disabled relief	186.5	44,424.0	15,953.8	15,180.5	6,736.8	3,292.8	1,534.0	875.3	61.5	88,245.2
Factor stipulated in regulations	5/9	6/9	7/9	8/9	9/9	11/9	13/9	15/9	18/9	
Band D equivalent	103.6	29,616.0	12,408.5	13,493.8	6,736.8	4,024.5	2,215.8	1,458.8	123.0	70,180.8
Net effect of Local Council Tax Support Scheme (LCTSS) and other adjustments – reduction in Band D Equivalents										(9,112.4)
Increase in Band D equivalents in 2024/25 based on estimates of changes in discounts & exemptions and the acceleration of planned housing/ regeneration schemes.										431
<b>Total after LCTSS and other adjustments</b>										61,499.5
Multiplied by estimated collection rate										96.75%
<b>Band D Equivalents</b>										<b>59,501</b>

\* For information: Parish Council Tax Bases –

Saddleworth 9,490

Shaw & Crompton 5,906